THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) Yes, Sir.

(b) and (c) The deduction under Section 24 of the Income Tax Act is allowable in respect of repairs, annual charge, ground rent, interest on borrowed capital for acquiring the house, collection charges etc. As conversion charges payable are not specified under Section 24 of the Income Tax Act, deduction from annual income of the allottee will not be available. The rebate from Income Tax will be available on payments made towards any instalment or part payment of amount due under any self-financing or other scheme of any development authority, housing board or other authority engaged in the construction and sale of house property on ownership basis for the purpose of purchase or construction of a residential house property, the income from which is chargeable to tax under the head "Income from House Property".

Declaration of Bikaner City as 'B' Class

726. SHRI CHATURANAN MISHRA: Will the Minister of FINANCE be pleased to state:

(a) whether steps have been taken to declare Bikaner city in Rajasthan as 'B' class on the basis of latest census figures according to which the population of Bikaner is above Five Lakhs;

(b) if so, the details thereof;

(c) whether Government are aware that employees there have been agitating for fulfilment of this demand; and

(d) what are the reasons of delay in taking a decision in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHANTARAM POTDUKHE): (a) to (d) Bikaner already stands classified as 'B-2' class city for the purpose of grant of House Rent Allowance and Compensatory (city) Allowance to Central Government employees.

Rehabilitation of sick industries in Dhanbad

727. SHRI SAMAR MUKHERJEE: Will the Minister of FINANCE be pleased to state:

(a) what are the names of Industries in Dhanbad district of Bihar, including Bokaro area lying closed declaring themselves as sick, alongwith the period for which they are lying closed, number of workers unemployed and Bank money blocked;

(b) what are the details of the steps taken by BIFR for rehabilitation as on 1st March, 1992;

(c) whether it is a fact that there was inspection by Allababad Bank and other officials of closed industries of Nirsa on 10th March, 1992;

(d) if so, what are the details of the findings and the steps taken thereon?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH): (a) and (b) The Board for Industrial and Financial Reconstruction (BIFR) has reported that data on industrial companies lying closed, as also district-wise data on sick industrial companies registered with BIFR is not compiled by BIFR. However, under Section 15 of the Sick Industrial Companies (Special Provisions) Act, 1985 (SICA), when an industrial company becomes sick, its Board of Directors shall make a reference to BIFR for the determination of the measures which shall be adopted in respect of that company. BIFR has further reported that as on 1st March, 92, the status of cases of sick industrial companies which have indicated their location as Dhanbad registered with BIFR, is as follows:

	Name of the Company	Status
1	Harry Refractroy and Ceramics	Section 17(2). Scheme failed and case reopened.
2.	Bihar Firebricks	Orders passed under Section 20(1) of SICA.
3.	Kumardubih Fire Clay Silica Works	Scheme submitted by the Company approved under Section 17(2) of SICA.